

Commonwealth of Massachusetts
Board of Public Accountancy
January 21, 2016
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Randall S. Davis, CPA, *Chairman*
Mark S. Robinson, CPA, *Member*
Richard H. Grueter, CPA, *Member*

Board Members Not Present:

Regina D. Hunter, CPA, *Secretary*
Open Seat, *Public Member*

Staff Members Present:

James A. O'Connor, *Board Legal Counsel*
Caroline Quan, *Board Staff*
Ana Garcia, *Executive Director*
Colleen Cavanaugh, *Associate Executive Director*
Bruce Hopper, *Chief Legal Counsel*

Call to Order the meeting was called to order at 10:01AM by Chairman Davis.

Housekeeping and Evacuation Procedures

Board Legal Counsel O'Connor discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency (the location is across the street from the front of the building at the entrance to Whole Foods). For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

Executive Director Garcia introduced to the Board the attendance of Associate Executive Director Colleen Cavanaugh, who assists mainly with the Allied Health Unit. Also introduced, by Counsel O'Connor, was Chief Legal Counsel Bruce Hopper.

Chairman Davis inquired about the minutes for this meeting; Board Staff stated she will be taking minutes in the absence of Secretary Hunter.

General Business

- Introduction of new Board Member, Richard H. Grueter, CPA

Member Grueter was introduced to the Board as a CPA who formerly worked at PricewaterhouseCoopers LLP, and has an extensive knowledge of public accountancy specifically in auditing and investment management. Member Grueter has also served as former Chair of the AICPA Investment Company Industry Expert Panel. The Board members conveyed their congratulations and welcomed Member Grueter to the Board.

- Minutes of December 3rd, 2015

The Board reviewed the meeting minutes for the above referenced meeting. Thereafter, a motion was made by Chairman Davis and seconded by Member Robinson. Member Grueter abstained since he was not present during the December meeting.

Executive Director's Report by Ana Garcia *[open session]*

- Update on ROB Committee

Executive Director Garcia informed the Members that Susan Giroux has resigned from the ROB Committee as of last June. She expressed that the Board staff will begin outreach for this position immediately. Zachary Donah, Director of Governmental Affairs at the Mass Society of CPAs, Inc. was the only individual in attendance for this part of the meeting. He volunteered to submit a list of previous RAB members who might be interested to the Board Staff. The Board Members have expressed that historically the ROB committee has had difficulties in meeting in the last couple of years due to conflicting schedules. Going forward the focus will be on obtaining the third member.

No further Board action was required on this matter.

Discuss Counter Offer *Prosecutor Annemarie Gallop-Belle/Prosecutor Mary Pixley-M.G.L. c. 112 §65C*

This portion of the meeting was tabled until a later time.

On a motion by Chairman Davis, seconded by Member Robinson, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review cases in Investigative Conference:

Investigative Conference: Review Cases *under G.L.30A §18(5)(d) [Closed Session]*

- AICPA

The Board took the following action:

The Board asked that a Staff Assignment be opened regarding this matter and that additional information be obtained. Information such as has the licensee been expelled, why has the licensee not cooperated and did the licensee complete the peer review.

Member Robinson motioned, seconded by Member Grueter.

- SA-CA-16-003 [B,S & Co]

The Board took the following action:

The Board tabled this item till March and advised Board Staff to send correspondence to gather more information.

(Tabled Previously) Discuss Counter Offer *Prosecutor Annemarie Gallop-Belle/Prosecutor Mary Pixley- M.G.L. c. 112 §65C*

- CA-15-047 [N.L.]

The Board took the following action:

The Board rejected the counter offer, recommended a fine in the amount of \$1,000 and the records would need to be returned.

- CA-14-016 [W.B.]

The Board took the following action:

The Board recommended a fine in the amount of \$2,000 and to remove the disciplinary action of a reprimand. In addition, the licensee would need to return the records in thirty days and must notify the Board with evidence of the return.

- CA-15-027 [A.M.]

The Board took the following action:

The Board dismissed the case with an advisory letter.

- CA-14-025 [S.O.]

The Board rejected the counter offer, upheld the previous action established during December 3, 2015's meeting.

(Tabled Previously) Investigative Conference: Review Cases *under G.L.30A §18(5)(d) [Closed Session]*

- SA-CA-16-004 [K.I.]

The Board took the following action:

The Board dismissed the case with an advisory letter in regards to updating the corporate license and/or dissolving the entity.

- CA-15-053 [S.W.]

The Board took the following action:

The Board tabled this case to March's meeting.

- CA-16-001 [D.E.]

The Board took the following action:

The Board dismissed the case without prejudice; motioned by Member Robinson, seconded by Chairman Davis.

- CA-16-002 [G.M.]

The Board took the following action:

The Board requires licensee G. Malloy to come to March's Meeting under *G.L. c. 112§65C*. This was motioned by Chairman Davis, seconded by Member Robinson.

- CA-16-004 [K.W.]

The Board took the following action:

The Board dismissed the case without prejudice; motioned by Member Robinson, seconded by Chairman Davis.

- CA-16-009 [M.S.]

The Board took the following action:

The Board dismissed the case without prejudice; motioned by Member Grueter, seconded by Member Robinson.

- CA-16-010 [L.F.]

The Board took the following action:

The Board dismissed the case without prejudice; motioned by Member Grueter, seconded by Chairman Davis.

- Peer Review Compliance [J.R.] *Tabled*

The Board took the following action:

The Board advised staff to open a complaint and have Investigator Williamson gather more information regarding the peer review. In specific, the acceptance letter from MAAPA and their letter addressing the corrections of the licensee's mistakes.

The Board opened the meeting; this was motioned by Member Robinson, seconded by Member Grueter.

Review of Reinstatement - Deficiencies

- Reinstatement Request [D.R.]

Licensee D. Raimo came before the Board with his attorney G. Punjabi to speak on behalf of the reinstatement of his license. Counsel O'Connor informed them if they mentioned anything about the complaint filed against them; CA-16-006, this meeting would have to go under Executive Session. The licensee acknowledged and proceeded to explain why he wanted his license reinstated.

The Board previously denied his reinstatement on the basis that he was to comply with his tax issues before he began practicing again, this decision was made on the August 20th, 2015 Board Meeting. The Licensee and his attorney disclosed that they have already been in contact with both the DOR and IRS to mediate his tax issues. However, the licensee stated, he would need the full extent of his license in order to work and resolve his problems. The Board inquired how long it would take to fully pay off his debt; the licensee disclosed it would take an extended amount of time of monthly payments.

The Board took the following action:

The Board motioned to approve his reinstatement of his CPA license under conditional terms. Counsel O' Connor drafted an agreement that the licensee will need to inform the Board of his status from the IRS and DOR. As well as appear before the Board on September 15th. Board Staff issued the licensee his renewal. Once the Board Staff receives both the agreement and renewal payment, the license will be updated in the system.

Motion to approve was made by Member Robinson and seconded by Member Grueter.

Correspondences

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board's action regarding each are as follows:

- E-mail dated 12/29/15 from Amjeza Shkosa re: CPA Exam Extension

The Board denied the request.

- E-mail dated 12/17/15 from Michael Walker, CPA re: CPE's

The Board approved 17 hours of CPE credit.

- E-mail dated 12/8/15 from Chris King, CPA re: CPE's *Tabled*

The Board approved 40 hours of CPE credit.

- E-mail dated 12/8/15 from Michael DeLuca, CPA re: CPE's

The Board approved 15 hours of CPE credit for every College credit hour.

- E-mail dated 12/15/15 from Renee Dandrow, CPA re: CPE's

The Board approved 15 hours of CPE credit for every College credit hour.

- E-mail dated 11/18/15 from Bob Devin, CPA re: CPE's

The Board approved 120 hours of CPE credit.

- E-mail dated 12/1/15 from Emma Boggio, CPA re: CPE's

The Board approved 20 hours of CPE credit upon successful completion.

- E-mail dated 12/11/15 from Christian Paparcuri, CPA re: CPE's

The Board approved 15 hours of CPE credit for every College credit hour.

New Business:

Under the 48 hour rule —

Executive Director Garcia needed the Board's approval for a public accountant who had a positive record on his history. Counsel O'Connor used this as a motion to create a proposal regarding allow the Administrative staff on the Board to approve or deny CORI's on applicants. He will introduce this proposal to the members in March's Board Meeting.

Adjournment

Chairman Davis obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Member Robinson seconded by Member Grueter, the Board voted unanimously to adjourn the January 21, 2016 meeting at 12:48PM.

Respectfully submitted,



Caroline Quan
Program Coordinator
Massachusetts Board of Registration of Public Accountancy

List of Documents Used by the Board at the Open Meeting:

- E-mail dated 12/29/2015 from Amjeza Shkoza re: CPA Exam Extension
- E-mail dated 12/17/2015 from Michael Walker, CPA re: CPE's
- E-mail dated 12/8/2015 from Chris King, CPA re: CPE's *Tabled*
- E-mail dated 12/8/2015 from Michael DeLuca, CPA re: CPE's
- E-mail dated 12/15/2015 from Renee Dandrow, CPA re: CPE's
- E-mail dated 11/18/2015 from Bob Devin, CPA re: CPE's
- E-mail dated 12/1/2015 from Emma Boggio, CPA re: CPE's
- E-mail dated 12/11/2015 from Christian Paparcuri, CPA re: CPE's

List of Documents Used by the Board at the Open Meeting on topics not reasonably anticipated by the Chair 48 hours in advance of meeting:

Stephen Glaiser's Application